PSJ3

Exhibit 241

To: Steven J. Cochrane[steve@keysourcemedical.com]
From: Borelli, Victor[O=THCG/OU=FIRST ADMINISTRATIVE GROUP/CN=RECIPIENTS/CN=VICTOR.BORELLI]
Sent: Tue 1/27/2009 4:12:08 PM (UTC)
Subject: RE: Oxy 30

Just like Doritos

keep eating, we'll make more.

Victor M. Borelli

National Account Manager, Retail

Covidien

Mallinckrodt Pharmaceutical Generics

O:410.308.0633

F:410.308.0634

C:443.204.7914

email: victor.borelli@covidien.com

www.covidien.com

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From: Steven J. Cochrane [mailto:steve@keysourcemedical.com]
Sent: Tuesday, January 27, 2009 11:08 AM
To: Borelli, Victor
Subject: Re: Oxy 30

Keep 'em comin'! Flyin' out of here. Its like people are addicted to these things or something. Oh, wait, people are...

Thank you,
Steve

Steven J. Cochrane
VP, Purchasing
KeySource Medical, Inc.
An **Inc. 500** *Company*

e-mail Steve@KeySourceMedical.com
direct tel 1-866-371-0408
cell 1-516-510-6582

From: "Borelli, Victor" <Victor.Borelli@Covidien.com>
To: Steven J. Cochrane <steve@keysourcemedical.com>
Sent: Tuesday, January 27, 2009 10:31:51 AM
Subject: Oxy 30

Just got a release today.   You will receive 1200 bottles on Thursday morning.

Thanks,

Victor M. Borelli

National Account Manager, Retail

Covidien

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